

NOTICES OF AGENCY GUIDANCE DOCUMENTS

The Administrative Procedure Act requires the identification and publication of a summary of agency guidance documents (A.R.S. § 41-1013(B)(14)).

NOTICE OF AGENCY GUIDANCE DOCUMENT DEPARTMENT OF REVENUE

1. Title of the guidance document and the guidance document number by which the document is referenced:
52-53 Week Taxable Year; CTP 94-1
2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:
February 10, 1995
3. Summary of the contents of the guidance document:
The document provides guidance on the adoption of a 52-53 week taxable year for Arizona income tax purposes. A taxpayer using a 52-53 week taxable year must use the same fiscal period for Arizona income tax purposes that is used for federal income tax purposes. A taxpayer may not adopt a 52-53 week taxable year solely for Arizona income tax purposes.
4. A statement as to whether the guidance document is a new document or a revision:
This is a new document.
5. The name, address, and telephone number of the person to whom questions and comments about the guidance document may be directed:
Name: Tax Research and Analysis Section
Address: Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Telephone number: (602) 542-4672
6. Information about where a person may obtain a copy of the guidance document and the costs for obtaining the document:
Anyone wishing to obtain a copy of this document should call one of the following Phoenix telephone numbers 255-3381 or 1-800-352-4090 (from within Arizona only), or write to:
Taxpayer Information and Assistance
Department of Revenue
P.O. Box 29086
Phoenix Arizona 85038

This information is also available on the electronic bulletin board system (BBS) at (602) 542-5557.

NOTICE OF AGENCY GUIDANCE DOCUMENT DEPARTMENT OF REVENUE

1. Title of the guidance document and the guidance document number by which the document is referenced:
Part-year Resident Deductions; ITR 94-10
2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:
Issue date: February 10, 1995
Effective date: January 1, 1994
3. Summary of the contents of the guidance document:
A part-year resident who has no Arizona source income during the portion of the year while an Arizona nonresident can deduct:
(1) those expenses which were incurred and paid during the part of the year while an Arizona resident plus (2) Arizona source itemized deductions incurred and paid during the period of nonresidency.

A part-year resident who also had Arizona source income during the portion of the year while an Arizona nonresident can deduct:
(1) those expenses which were incurred and paid during the part of the year while an Arizona resident plus (2) Arizona source itemized deductions incurred and paid during the period of nonresidency plus (3) a portion of all other itemized deductions paid during the period of nonresidency.
4. A statement as to whether the guidance document is a new document or a revision:
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Arizona Administrative Register
Notices of Agency Guidance Document

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